

GOVERNMENT OF KERALA
Taxes(B) Department

NOTIFICATION

GO(P) No.14/.2006

Dated, Thiruvananthapuram,01..02.2006

SRO No 89/ 2006.- In exercise of the powers conferred by sub-section (1) of section 93 of the Kerala Value Added Tax Act, 2003 (30 of 2004), the Government of Kerala having considered it necessary in the public interest so to do hereby make the following amendments in the Schedule of the said Act,namely:-

AMENDMENTS

In the Schedules to the said Act,-

(I). In the first schedule ,-

(i) in serial number 30, after item (9) and the entries against it in column (2) and (3), the following items and entries shall respectively be inserted,namely:-

“(10). Dineal Solution required for continuous Ambulatory Peritoneal Dialysis treatment of kidney patients	***”
(11) Antiretrovial Drugs (HIV Patients)	***
(12) Glevce Capsules (for treatment of Blood Cancer)	*** ”

(ii) in serial number 31, for item (10) and the entries against it in column(2) and (3) the following shall respectively be substituted,namely:-

“(10). Fish dried. *** ”

(iii) in the entries against serial number 54, for the figures “2201.90” in column (3) the figures “2201.90.90” shall be substituted;

(iv) after serial number 58 in column (1), and the entries against it in column (2) and (3) the following serial number and entries shall respectively be inserted,namely:-

“59. Products of Rehabilitation Centre under the Institute of Mental Health and Neuro Sciences (I.M.H.A.N.S) Kozhikode at the point of sale by them.	****”;
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(2) In the Third Schedule,-

(i) for serial number 1 in column (1) and the entries against it in column (2) and (3), the following shall respectively be substituted, namely:-

“ 1. Agricultural and Horticultural implements not operated manually or not driven by animal and there parts

(1). Agricultural, horticultural or forestry machinery for soil preparations or cultivation, lawn or sports -ground rollers

8432

(2). Harvesting or threshing machinery, including straw or fodder balers, grass or hay mowers, machines for cleaning, sorting, or grading eggs, fruits, or other agricultural produce 8433 ”;

(ii) in serial number 10, after sub-item (e)(v) of item (2) and the entries against it in column (2) and (3), the following sub item and entries shall respectively be inserted, namely:-

“(vi) Pillow Cover *** ”;

(iii) in serial number 27, the entries in column (3) against item(1) shall be deleted.

(iv) for serial number 30 in column (1) and the entries against it in column (2) and (3) the following shall respectively be substituted,namely:-

“30. Cotton coated fabrics *** ”;

(v) in serial number 36, after sub-item (h) of item (10) and entries against it in column(2) and (3) the following sub item and entries shall respectively be inserted, namely:-

“(i) Camphor 2914.21”;

(vi) in serial number 45, after item (8) and the entries against it in column (2) and (3), the following item and entries shall respectively be inserted, namely:-

“(9) Compostion leather with the basis of leather fibre,
in slabs, sheet or strip whether or not in rolls 4115.10.00

(10). Fabricated asbestos fibres; mixtures with
a basis of asbestos or with a basis of asbestors
and magnesium carbonate, articles of such mixtures 6812
or of asbestos (for example, thread, woven fabric,
clothing, head gear, footwear, gaskets) whether or
not reinforced, other than goods of HSN No.6811
or 6813.

(11) Glass fibers (including glass wool) and articles thereof
(for example, yarn, woven fabrics) 7019”;

(vii) in serial number 69,-

(a) in the entries against item (4) in column (2) after the letter “CDs” and before the letters “CDRs”, the letters “DVDs” shall be inserted;

(b) in item (22), sub item (c) and the entries against it in column (2) and (3) shall be omitted;

(viii) against serial number 78, for the entries in column (2) the following entries shall be substituted,namely:-

“ Leaf plates, cups and similar goods made out of palm leaves”;

(ix) in serial number 79, after item (2) and the entries against it in column (2) and (3) the following item and entries shall respectively be inserted,namely:-

"(3) Accessories for Peritoneal Dialysis

(a). Catheters	****
(b). Mini Cap	****
(c). Easy - Y - Set	****
(d). Effluent Bag (Set)	****
(e). Transfer Set	****
(f). Titanium Adapter	**** “;

(x) in serial number 81,-

(a) for the entries against sub-item (c) of item (1) in column (2), the following entries shall be substituted,namely:-

“Hydrated Lime ”

(b) after sub item (c) of item (1) and the entries against it in column (2) and (3) the following sub-item and entries shall respectively be inserted, namely:-

“ (d) Lime Powder **** ”;

(xi) in serial number 82, after item (7) and the entries against it in column (2) and (3) the following item and entries shall respectively be inserted, namely:-

"(8) Locks (other) 8301.40.90";

(xii) in serial number 84,-

(a) in the entries against item (10) in column (2) the words “dried salted or” shall be omitted.;

(b) for the entries against item (33) in column (2), the following entries shall be substituted,namely:-

"Fruits, nuts and other edible parts of plants (other than cashew nut roasted, salted or roasted and salted) otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified."

(xiii) after serial number 87, in column (1) and the entries against it in column (2) and (3), the following serial number and entries shall respectively be inserted,namely:-

" 87 A. Musical instruments other than electronic and electric **** ”;

- (xiv) in serial number 93,-
 (a) the entries against item (13) in column (3) shall be omitted;
 (b) the entries against item (14) in column (3) shall be omitted;

- (xv) in serial number 99,-
 (a) in item (1) , in sub-item (1), after the existing entries in column (2) and (3),the following entries shall respectively be inserted, namely:-

“(iii) PVC profiles (channels) with or without hole *****”;

- (c) after item (3) and the entries against it in column (2) and (3), the following items and entries shall respectively be inserted,namely:-

" (4) Plastic taps *****”;

- (xvi) for the figures “119” in column (1), occurring after serial number “108” and before serial number 110 the figures “109” shall be substituted;
 (xvii) after serial number 109 as so substituted in column (1) and the entries against it in column (2) and (3) the following serial number and entries shall respectively be inserted,namely:-

"109 A. Rixin 5903 ”;

- (xviii) in serial number 120, for the entries against item (15) in column (2), the following entries shall be substituted, namely:-

"Kacholam, Kolinchi and Kachura ”;

- (xix) in serial number 123,-
 (a) for the entries against item (6) in column (2), the following entries shall be substituted, namely:-

"Index file clips and gem clips”;

- (b)for the entries against item (9) in column (2), the following entries shall be substituted,namely:-

" Paper cutter and paper punch ”;

- (c) for the entries against item (15) in column (2), the following entries shall be substituted,namely:-

" Staplers and stapler pins” ;

- (d) after item (20) and the entries against it in column (2) and (3) the following items and entries shall respectively be inserted,namely:-

"(21) Gum paste *****
 (22) Cello tape *****
 (23) Type writer cleaning brush *****”;

(xx) in serial number 128,-

(a) for the word "Tea" in column (2), the words " Tea including green tea leaves and manufactured tea "shall be substituted;

(b) for the entries against item (1) in column (2), the following shall be substituted,namely:-

" Green tea including leaves ";

(c) for the entries against item (2) in column (2) the following shall be substituted,namely:-

" Other Green tea (not fermented) including green tea waste ";

(d) for the entries against item (6) in column (2) and (3) the following shall be substituted,namely:-

" Black tea (fermented) and partly fermented tea , in
immediate packing of a content not exceeding 3 kg 0902.30 " ;

(e) after item (6) and the entries against it in column (2) and (3) the following sub items and entries shall respectively be inserted,namely:-

"(7) Other black tea (fermented) and other partly
fermented tea including tea bags and black tea waste 0902.40

(8) Other ***** " ;

(xxi) after serial number 128 and the entries against it in column (2) and (3) , the following serial number and entries shall respectively be inserted,namely:-

" 128 A. Telephone cards *****" ;

(xxii)in serial number 131, in the entries against item (10) in column (2), after the words "Tyres used for tractors" and before the words "threshing and harvesting machinery" the words " power tillers" shall be inserted .

(xxiii) in serial number 139, in item (3), sub item (a) and the entries against it in column (2) and (3) shall be omitted ;

(xxiv) in list A under third Schedule,-

(a) for the entries against serial number 10, in column (2) and (3), the following shall respectively be substituted,namely_

" Ammonia anhydrous or in aqueous solution

(1) Ammonia anhydrous 2814.10.00

(2) Ammonia in aqueous solution 2814.20.00 " ;

(b)in the entries against serial number 21, for the figures "2811.21.00" under column (3) the figures "2811.21 " shall be substituted.;

(c)In serial number 22, for items (2),(3) and (4) and the entries against it in column (2), the following shall respectively be substituted,namely:-

- " (2) Di sodium carbonate dense (soda ash)
 (3) Di sodium carbonate light (soda ash)
 (4) Other di sodium carbonate (soda ash) ”;

(d) after serial number 88 in column (1) and the entries against it in column (2) and (3), the serial number and entries shall respectively be inserted,namely:-

" 88 A. Mechanical wood pulp, chemical wood pulp and semi-chemical wood pulp

(1) Mechanical wood pulp	4701.00.00
(2) Chemical wood pulp, dissolving grades	4702.00.00
(3) Chemical wood pulp, soda or sulphate , other than dissolving grades	4703
(4) Chemical wood pulp, sulphite, other than dissolving grades	4704
(5) Wood pulp obtained by a combination of mechanical and chemical pulping process	4705.00.00 ”;

(e) in serial number 134, in item (1) in column (2),

- (1) in the entries against sub item (g) in column (2), for the word “Yeast” the word “Estate” shall be substituted;
 (2) after sub-item (i) and the entries against it in column (2) and (3) the following sub-item and entries shall respectively be substituted,namely:-

" (j) Other, including raw rubber, latex, dry ribbed sheet of all RMA grades, tree lace, earth scrap , ammoniated latex, preserved latex, latex concentrate, centrifugal latex, dry crepe rubber, dry block rubber, crumb rubber, skimmed rubber and all other qualities and grade of latex. ***** ”;

(f) after serial number 167 in column (1) and the entries against it in column (2) and (3) the following serial number and entries shall respectively be inserted,namely:-

" 167 A. Veneer sheets for plywood 4408 "

By order of the Governor

P.Mara Pandiyan
 Secretary to Government

This notification shall come in to force at once.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport)

After the implementation of the Kerala Value Added Tax Act, 2003 in the state from 1st April, 2005, a large number of representations were received from various trade organisations and Value Added Tax consultative Committee pointing out certain anomalies in the present 1st schedule. The Empowered Committee also has decided to put

certain items in the 3rd schedule. Certain duplications in entries in 1st and 3rd schedules were also detected. These factors paved the way for proposing certain amendments in the respective schedules. Government have also decided to exempt the products of Rehabilitation Centre under the institute of Mental Health & Neuro Sciences (IMHANS) Kozhikode at the point of sale by them. The amendment, proposed does not indicate any case of enhancement of rates. Now, Government have decided in public interest to exempt certain commodities from the levy tax at the rate of four percent at all point of sale and also to remove certain anomalies in the entries of the 1st and 3rd schedules.

This notification is intended to achieve the above object.